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# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 510]

भोपाल, सोमवार, दिनांक 19 सितम्बर 2022—भाद्र 28, शक 1944

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 19 सितम्बर 2022

क्र. 14100-204-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश वेट (संशोधन) विधेयक, 2022 (क्रमांक 17 सन् 2022) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,

राजेश यादव, अतिरिक्त सचिव.

**MADHYA PRADESH BILL**  
**NO. 17 OF 2022**  
**THE MADHYA PRADESH VAT (AMENDMENT) BILL, 2022**

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MADHYA PRADESH BILL  
No. 17 OF 2022  
**THE MADHYA PRADESH VAT (AMENDMENT) BILL, 2022**

A Bill further to amend the Madhya Pradesh Vat Act, 2002.

Be it enacted by the Madhya Pradesh Legislature in the seventy-third year of the Republic of India as follows :—

**Short title and commencement.**

1. (1) This Act may be called the Madhya Pradesh Vat (Amendment) Act, 2022.

(2) The provision of Section 2 of this amendment Act shall be deemed to have come into force from 1st April, 2022 and remaining provisions of this amendment Act shall come into force from the date of its publication in the Madhya Pradesh Gazette.

**Amendment of Section 2.**

2. In proviso to clause (y) of Section 2 of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002) (hereinafter referred to as the principal Act), for the letters and figure “F.L.4-A”, the letters and figure “FL2-AA” shall be substituted.

**Amendment of Section 41.**

3. In Section 41 of the principal Act, the words bracket and figures “except those under sub-Section (2) of Section 64” shall be omitted.

**Substitution of Section 64.**

4. For Section 64 of the principal Act, the following section shall be substituted, namely:—

**“64. Penalties**

Where a person -

- (a) collects any amount by way of tax in contravention of the provisions of Section 12 or sub-Section (1) of Section 35; or
- (b) claims input tax rebate in contravention of the provisions of sub-section (1) of Section 14; or
- (c) (i) fails to get himself registered as required by sub-section (1) or sub-section (2) of Section 17; or  
(ii) neglects to furnish any information as required by sub-section (8) of Section 17; or
- (d) fails, without sufficient cause, to submit any return as required by sub-section (1) of Section 18 or submits a false return or furnishes a false statement; or
- (e) without reasonable cause fails to pay the tax due within the time allowed; or
- (f) fails to keep accounts or records of sales or purchases in accordance with any requirement made by him under Section 39; or
- (g) fails or neglects to issue bill, invoice or cash memorandum or to keep or preserve the counter foil of the bill, invoice or cash memorandum as required under Section 40; or
- (h) knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information; or

- (i) refuse or fails to comply with any requirement made by him under Section 44 or Section 55; or
- (j) (i) fails to file a declaration under Section 57; or
- (ii) prevents or obstructs the interception or search of any vehicle or obstructs inspection of any goods under Section 57; or
- (iii) prevents or obstructs the interception or search of any vehicle or obstructs inspection of any goods under Section 59 or 60; or
- (iv) fails to file a declaration under Section 61; or
- (v) fails to furnish information or produce accounts, registers and documents under Section 62; or
- (vi) fails to furnish information or statements as required by Section 63; or
- (k) makes a false statement in a verification or declaration prescribed under this Act which he either knows or believes to be false or does not believe to be true, he shall be liable to pay penalty which may extend to fifty thousand rupees in each case, as may be imposed by the Commissioner, for such defaults, for which no penalty is separately provided for in the Act.

**Explanation-** For the purpose of liability to pay penalty under this section the expression dealer or person shall mean—

- (a) the partners in relation to a partnership concern;
- (b) the president and secretary of the managing body in relation to cooperative society;
- (c) the proprietor in relation to a proprietorship concern;
- (d) the karta or manager in relation to Hindu Undivided Family; and
- (e) the Secretary, manager and directors in relation to a company incorporated under the Companies Act, 2013 (No. 18 of 2013)."

5. Clause (x) of sub-section (2) of Section 71 of the principal Act, shall be omitted.

**Amendment of  
Section 71**

### STATEMENT OF OBJECTS AND REASONS

In order to make corresponding changes as per changes made in the Madhya Pradesh Excise Rules and to decriminalize the existing provisions of the Madhya Pradesh Vat Act, 2002 (No. 20 of 2002), suitable amendments are proposed.

2. Hence this Bill.

BHOPAL :  
Dated, the 12th September 2022

JAGDISH DEVDA  
Member-in-Charge.